

# Duns and District Parishes (Church of Scotland)

Scotland · Charity number SC005161

## Details

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Known as	Duns Parish Church
Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1973-03-23
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	3 Teindhill Green Duns Berwickshire TD11 3DX
Website	<a href="http://www.dunsparishchurch.org.uk">www.dunsparishchurch.org.uk</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The advancement of religion

## Geography

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- **Main operating location:** Scottish Borders
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£108,065	£127,323	-	0
2023-12-31	£157,400	£119,399	-	1
2022-12-31	£102,615	£108,570	-	0
2021-12-31	£97,373	£93,751	-	1
2020-12-31	£118,339	£119,835	-	1

**Duns and District Parishes (Church of Scotland)**

Scotland - Charity number SC005161

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# Accounts

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**The Church of Scotland**  
**Duns & District Parishes**

**RECEIPTS AND PAYMENTS ACCOUNTS FOR YEAR ENDED 31.12.24**

**Congregation No: 050340**

**Charity No: SC 005161**

**Reference and Administrative Information**

Charity Name: **Duns & District Parishes**

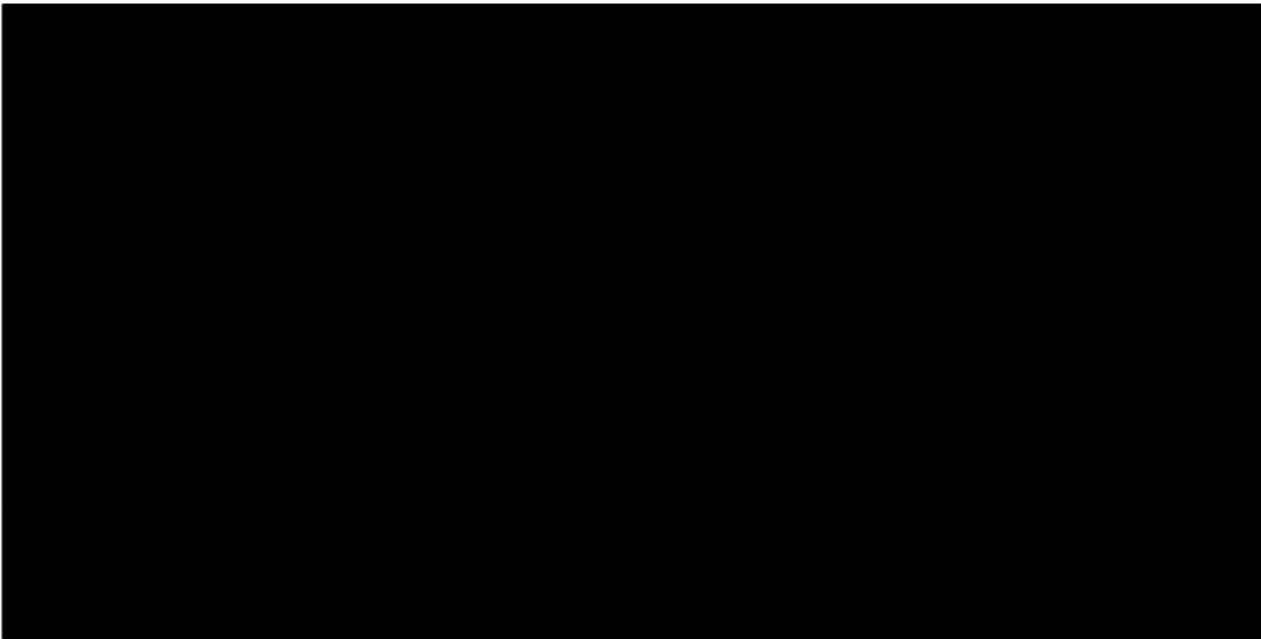
Charity Registration Number: SC005161

Congregation Reference No: 50340

Contact Address:



**Trustees** (\*denotes Kirk Session member, <sup>1</sup> indicates declined re-election during reporting period, <sup>2</sup> indicates resigned during reporting period, <sup>3</sup> indicates appointed during reporting period, <sup>4</sup>indicates died during reporting period)



**Principal Office-bearers**

Minister:

Session Clerk:

Clerk to the Board:

Church Treasurer:



**Independent Examiner**



**Bankers**

The Royal Bank of Scotland plc  
6 The Square  
Kelso  
TD5 7HG

## **Trustees' Annual Report**

### **Year ended 31 December 2024**

## **Structure, Governance and Management**

### **Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution.

### **Recruitment and Appointment of Trustees**

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

### **Organisational Structure**

The Congregational Board is chaired by the minister/Interim Moderator and meets approximately 5 times in a year. Certain responsibilities are delegated to the Finance Committee and the Fabric Committee as appropriate. In recent years the Kirk Session and Board have met jointly on the same evening to ensure fullest co-operation and co-ordination of their activities, and during 2024 the meetings were more frequent than previously - often once a month - to keep abreast of vacancy and

### **Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Services of worship are held at Duns Parish Church (weekly at 11am), Bonkyl Parish Church (twice-monthly at 9:30am), Langton Parish Church (twice-monthly at 9:30am, Cranshaws Parish Church (monthly at 11:15am) and Edrom Parish Church (monthly at 9:30am). Monthly events at Cranshaws Forest Ministry were held throughout 2024 as part of a 'Fresh Expression' funded by the Giving to Grow scheme. In the Presbytery Plan, Edrom is dated to close in 2026 and public meetings have been held over this. Many other services and activities are held each month including monthly 'The Early Gathering' for families; services in sheltered housing complexes; 'Messy Church' held in Duns and Cranshaws; special services for Easter, Harvest, Remembrance Sunday and Christmas (sometimes in partnership with the Scottish Episcopal Church congregation in Duns - and including the former Abbey St Bathans, Longformacus and Polwarth parish churches); etc. Duns Church halls are heavily used for meetings, the Guild, coffee mornings and community lets, while a 'pop-up choir' use Bonkyl Church; and Gavinton Church Hall has seen increased use for community lunches and a foodbank. All Churches are available for weddings and funerals, plus occasionally host other public events such as concerts.

## **Trustees' Annual Report (cont)**

**Year ended 31 December 2024**

### **Objectives and Activities (cont)**

Over the course of 2023 the old Duns Presbytery was merged into a new Lothian & Borders Presbytery, and therefore no longer meets in Duns Parish Church halls; while a new Presbytery Plan for 2023-28 was approved. This plan states that if the current minister departs or retires during the period their successor will only work for 0.2 full time equivalent in Duns & District Parishes with their other 4 days a week given to a specialism across the former Duns Presbytery area. It also categorised Edrom Parish Church for closure and 'disposal' in 2026, and Bonkyl and Langton Parish Churches in 2028 (subject to development of missional opportunities), without any further details. Over the course of 2024 a large amount of discussion and consultation occurred about amendments to the plan, its practicalities and implementation.

### **Achievements and Performance**

At the end of June 2024 the minister left for a new charge in Argyll so the Congregation was vacant for the remainder of the year, with services being taken by an Interim Moderator (who also chairs meetings, other retirees or visiting ministers plus lay members. Lacking a minister impacts on leadership in the congregation and its capacity particularly in areas like worship leadership, administration, community participation and pastoral support, plus can risk an atmosphere of uncertainty or inward-looking.

Due to the new Presbytery plan taking effect it is anticipated that during 2025 the congregation will seek to recruit a new minister on the 20%/80% basis, engaged upon a 5-year reviewable tenure, undertaking a 'Mission' specialism across wider Berwickshire.

Regular congregational activities include the conduct of worship on Sundays and major Festival times of year - led by the minister or others (including retired ministers and a number of lay volunteers); prayer groups and bible studies; outreach to those in hospital, sheltered housing complexes and the local schools; the Guild; coffee mornings; a variety of other social, music and fundraising events; Messy Church, Kirk Kids and Activity Days for children; Prayer Shawl Ministry; baptisms, weddings and funerals; etc.

Support continues to be given to Duns Food Bank which has been experiencing very high demand and which, in late 2023, moved to new premises of its own and also began steps to become an independent charity.

Average attendances at Sunday morning services in most places of worship within Duns & District Parishes have recovered most of the way toward pre-2020 levels, and in the case of Cranshaws have grown. Aggregate attendance at Sunday morning services was around 145 in 2019; only 35 in 2020; recovered to 120 in 2021 and 135 in 2022 but fell slightly to 125 in 2023 and again to 120 in 2024. This reflects some committed members having died, fallen ill or moved away during 2023-4 and perhaps also the effects of a lack of continuity due to the minister being on sick leave from August 2023 to January 2024, then having left at the end of June 2024.

For the second time since 2019 services were held at all 5 current and 3 former parish churches during the Christmas period, and in several cases the attendances were larger than those seen for many years: with an aggregate attendance of 525 over the best-attended Christmas service in each location despite minor adjustments to some dates and timings. Previous figures were 605 (2019), 25 (2020), 75 (2021) reflecting the impact of restrictions, 320 (2022) and 480 (2023).

For the first time in many decades there was no Watchnight Service on Christmas Eve, and once again members joined Christ Church Scottish Episcopal Church on Christmas Day

## Trustees' Annual Report (cont)

### Year ended 31 December 2024

#### Financial Review

The principal sources of income are weekly offerings and other regular donations. Our income from regular donations from members fell again during the year under review when compared with the previous year, mainly because of the deaths of several regular donors. Fundraising activities during the year under review including coffee mornings, a Prosecco Tea, and a Guild Sale of Work brought in additional income. The Trustees have tried to keep expenditure under control and some costs such as Giving to Grow were reduced because of the vacancy but increased energy costs have been a considerable burden. The restricted funds have reduced because the activities of the Food Bank are gradually being taken over by a new charity, Duns Fair Share; and also because the Cranshaws Forest Church was active throughout 2024. By resolution of the Kirk Session and with the permission of OSCR, the residual funds held in the Forget me Not Cafe Fund were transferred to Alzheimer Scotland

The Trustees are aware of the importance of encouraging responsible stewardship among the membership, as a prime avenue for securing the future of the charity. To this end a particular focus for stewardship is chosen each year.

#### Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £50,218 of which £15,032 had been designated for fabric fund.

The Church also held £24,526 of restricted funds which have been provided for the purposes specified in Note 2.

#### Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Session Clerk

Date ..... 28/12/2024

### Independent Examiner's Report to the Trustees of Duns and District Parishes

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 to 13.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

#### Basis of independent examiner's statement

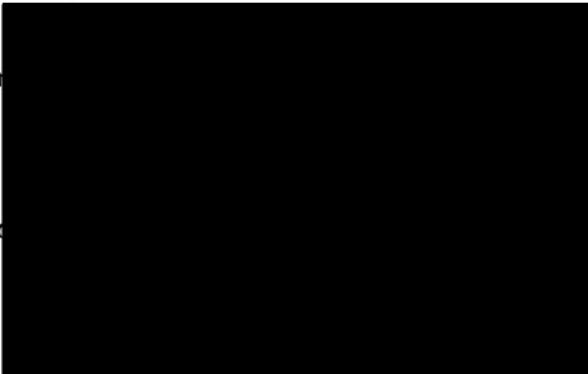
An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### Independent examiner's statement

In the course of my examination, no matter has come to my attention *[other than disclosed*

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. ~~to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.~~

Name  
 Address



19 MARCH 2025

Date

\* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.

**Duns and District Parishes**  
**Receipts and Payments Account**  
**Year ended 31 December 2024**

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Last Year's Funds
		2024	2024	2024	2024	2023
	Note	£	£	£	£	£
<b><u>Receipts</u></b>						
Donations	3	60,845	6,911	0	67,756	77,853
Legacies		0	0	0	0	14,286
Activities for Generating Funds (regular)		4,749	2,023	0	6,771	6,375
Activities for Generating Funds (extraordinary)		0	0	0	0	1,251
Bank & Deposit interest		1,509	17	0	1,526	1,078
Investment income		112	40	0	152	129
		<u>67,215</u>	<u>8,990</u>	<u>0</u>	<u>76,205</u>	<u>100,972</u>
Rental of Flats		9,900	0	0	9,900	9,900
Sale of assets		0	0	0	0	11,700
Repayment of investments		0	0	0	0	0
Grants		500	11,300	0	11,800	24,912
Contributions for Use of Premises		2,542	0	0	2,542	3,244
Receipts from General Trustees		6,916	0	0	6,916	6,185
Other Receipts		0	702	0	702	487
<b>Total Receipts</b>		<u>87,072</u>	<u>20,992</u>	<u>0</u>	<u>108,065</u>	<u>157,400</u>
<b><u>Payments</u></b>	4					
Costs of generating funds		159	6	0	166	285
Charitable activities		92,138	34,970	0	127,108	119,064
Governance costs		50	0	0	50	50
<b>Total Payments</b>		<u>92,347</u>	<u>34,976</u>	<u>0</u>	<u>127,323</u>	<u>119,399</u>
<b>Excess of Receipts over Payments for the year before transfers - SEE IMPORTANT NOTE BELOW</b>		-5,275	-13,984	0	-19,258	38,001
<b>Transfers</b>						
Gross transfers between funds - in		0	150	0	0	0
Gross transfers between funds -out		0	-150	0	0	0
<b>Excess of Receipts over Payments for the year</b>		<u>-5,275</u>	<u>-13,984</u>	<u>0</u>	<u>-19,258</u>	<u>38,001</u>

**Duns and District Parishes**  
**Statement of Balances**  
**At 31 December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward	55493	38510	0	94003	56002
<b>Movement in year:</b>					
Excess of Receipts over Payments for the year	-5275	-13984	0	-19259	38001
Bank & deposit balances carried forward	<u>50218</u>	<u>24526</u>	<u>0</u>	<u>74744</u>	<u>94003</u>
<b><u>Investments at market value</u></b>					
Church of Scotland Investors Trust (Cost £1,994)	<u>2,068</u>	<u>0</u>	<u>0</u>	<u>2,068</u>	<u>2,050</u>

The accounts were approved by the Kirk Session and Financial Board on 25/02/2025

For and on behalf of the Kirk Session and Financial Board

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Session Clerk

Treasurer

## Duns and District Parishes

### Notes to the Accounts

#### 1. Trustee Remuneration and Related Party Transactions

During the year 1 Trustee who resigned during the reporting period (Mrs S McColm) received a payment of £3,640 under a Contract for Services for cleaning services, 1 Trustee who also resigned during the reporting period (Rev A Robertson) received reimbursement of expenses incurred totalling £2,137.92 (travel, telephone and Council Tax). 1 Trustee (Rev A Robertson) was paid a salary by a related body i.e. The Church of Scotland.

#### 2. Movements in Funds

	At 1 Jan				At 31 Dec
	2024	Receipts	Payments	Transfers	2024
	£	£	£	£	£
<b>Unrestricted funds</b>					
General Fund	12913	85749	89519	0	9143
Designated Fabric Fund	8548	1312	2828	0	7032
Designated Fabric Capital Fund	8000	0	0	0	8000
Reserve Fund	26034	12	0	0	26046
	55494	87072	92347	0	50220
<b>Restricted funds</b>					
Benevolent Fund	220	41	0	0	261
Cranshaws Forest Church Fund	10000	0	2443	0	7557
Duns & District Parishes Choir Fund	170	3	0	0	173
Duns & District Parishes Guild Fund	1931	3321	3987	-150	1115
Duns & District Parishes Guild Equip Fund	444	5	0	150	599
Duns (formerly Berwickshire Churches')					
Food Bank Fund	17995	17145	26519	0	8621
Forget-me-not Café Fund	1007	0	1007	0	0
Friends of Bonkyl Kirk	4118	370	160	0	4328
Friends of Edrom Kirk	470	0	0	0	470
Kirk Kids Fund	255	0	0	0	255
Laidlaw Bequest Fund	105	2		0	107
Messy Church Fund	1161	100	688	0	573
Organ Fund	249	4	0	0	253
Tea and Toast Fund	172	0	172	0	0
Wallace Memorial Fund	211	3		0	214
	38508	20992	34975	0	24525
<b>Total funds</b>	94002	108065	127323	0	74745

#### Purposes of Designated Funds

Fabric Funds: The Trustees have set aside funds for the maintenance of the Church properties

Reserve Fund: The Trustees have set aside funds to allow the Congregation to meet its commitments and for the development of the Congregation and its work.

#### Purposes of Restricted Funds

Benevolent Fund: Fund to enable the Minister to provide assistance to needy persons.

Cranshaws Forest Church Fund: Fund to develop a Forest Church in Cranshaws.

Duns & District Parishes Choir Fund: Fund is used by the Choir for the provision of music and the wider work of the Church. The choir is not currently active.

Duns & District Parishes Guild Fund: Fund is used by the Guild for the Guild and the wider work of the Church.

Duns & District Parishes Guild Equipment Fund: Fund set aside by the Guild to buy equipment for the Guild and the Congregation.

Duns Food Bank (formerly known as Berwickshire Churches' Food Bank): Fund to provide food parcels to people in need of support. The fund is supported by Churches, organisations and individuals throughout Berwickshire west of the A1. The functions of the Food Bank are gradually being taken over by a new Charity, Duns Fair Share.

Forget-Me-Not Café Fund: This funded a café to provide support and information to people with dementia and their carers. Permission was obtained from OSCR to donate the residual funds to Alzheimer Scotland and this was done during 2024.

Friends of Bonkyl Kirk: The Trustees have set aside funds for small projects within Bonkyl Kirk.

Friends of Edrom Kirk: The Trustees have set aside funds for small projects within Edrom Kirk

Kirk Kids Fund. Fund used to support a group for parents/carers and under school age children in Duns.

Laidlaw Bequest Fund: This is a residual fund held from a bequest to the Congregation.

Messy Church Fund: Fund for running Messy Church activities.

Organ Fund: Fund to be used towards the maintenance and restoration of the organ.

Tea and Toast Fund: Fund set up to provide a warm hub and alleviate loneliness. The fund was inactive and the residual balance returned to the original grantor (Scottish Borders Council) during 2024.

Wallace Memorial Fund: Fund to be used for the Sunday Club and/or children.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
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### 3. Analysis of Donations

WFO Scheme (non Gift Aid)	3,496	0	0	3,496	4,245
Gift Aid Donations	25,981	200	0	26,181	28,156
Tax Recovered on Gift Aid Donations	9,840		0	9,840	10,857
Ordinary Offerings (Open Plate)	12,093	0	0	12,093	12,002
Other Offerings, Donations etc	4,845		0	4,845	5,815
Weddings and Funerals	3,090	0	0	3,090	3,050
Donation from The Guild	1,500	0	0	1,500	0
Donation from Choir	0	0	0	0	0
Guild Donation income	0	766	0	766	576
Messy Church donation income		100	0	100	1,080
Food Bank donation income	0	5,845	0	5,845	12,073
	<u>60,845</u>	<u>6,911</u>	<u>0</u>	<u>67,756</u>	<u>77,853</u>

#### 4. Analysis of Payments

##### Costs of generating funds

Investment Managers' fees	0	0	0	0	0
Fund raising expenses (general)	0	0	0	0	40
Bank charges (PayPal and RBS)	1	6	0	7	16
Offering envelopes	158	0	0	158	169
	<u>159</u>	<u>6</u>	<u>0</u>	<u>165</u>	<u>225</u>

##### Charitable activities

Giving to Grow allocation	40,040	0	0	40,040	43,100
Presbytery dues	1,823	0	0	1,823	1,016
Minister's expenses	1,105	0	0	1,105	1,667
Pulpit supply	1,765	0	0	1,765	1,038
Other staffing costs	4,960	0	0	4,960	4,960
Fabric repairs & maintenance	7,723	0	0	7,723	4,479
Printing, stationery and postage	2,133	0	0	2,133	1,829
Church telephone and broadband	1,316	0	0	1,316	1,144
Multimedia facilities	0	0	0	0	0
Outreach	433	0	0	433	1,000
Cranshaws Forest Church expenses	0	2,443	0	2,443	0
Sunday Club/Holiday Club expenses	0	0	0	0	0
Messy Church expenses	0	688	0	688	348
Kirk Kids expenses	0	0	0	0	60
Miscellaneous expenses	3,013	90	0	3,103	2,837
Guild expenditure including donation to Church	0	0	0	0	1,759
Tea and Toast expenses including rent of Church hall	0	172	0	172	178
Forget-me-not Cafe Fund expenditure	0	1,007	0	1,007	0
Organ/piano maintenance	0	0	0	0	235
Heat and light	13,430	0	0	13,430	6,896
Water (incl 6A Market Square)	0	0	0	0	712
Insurance	13,364	0	0	13,364	12,752
Council Tax Manse	1,033	0	0	1,033	3,477
Church office expenses	0	0	0	0	0
Food Bank expenditure	0	26,513	0	26,513	29,580
	<u>92,138</u>	<u>30,913</u>	<u>0</u>	<u>123,051</u>	<u>119,067</u>

##### Governance costs

Donation re Independent examiner	<u>50</u>	<u>0</u>	<u>0</u>	<u>50</u>	<u>50</u>
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##### Other payments

Purchase of assets	0	0	0	0	0
Purchase of investments	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

## 5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend (in the fifth and subsequent years) was £38,884.

## 6. Collections for Third Parties

	2024	2023
	£	£
Christian Aid	2,153	2,573
Christian Aid Middle East Appeal	0	313
Disasters Emergency Committee Turkey Syria Appeal	0	990
Royal British Legion Scotland	0	128
Berwickshire Christian Youth Trust	529	
	<u>2,681</u>	<u>4,004</u>

The above figures do not include cheques made payable to charities and simply forwarded to those charities.

## APPENDIX

## FUNDS HELD ON BEHALF OF THE CONGREGATION

## BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024	2023
	£	£
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	<u>137,488</u>	<u>137,488</u>
Market Value of Balances at 31 December	<u>201,261</u>	<u>191,746</u>
 <b><u>DEPOSIT ACCOUNT</u></b>		
	<u>0</u>	<u>0</u>
 <b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 31 December	<u>2,756</u>	<u>2,765</u>
 <b><u>MARCHMONT BOUNTY FUND</u></b>		
Credit Balances held at 31 December at cost	<u>437</u>	<u>437</u>
Market Value of Balances at 31 December	<u>1,882</u>	<u>1,720</u>